Spirit Airlines Inc. v. 24/7 Real Media Inc. et al
Doc. 56 Att. 2

exponential™

2200 Powell Street, Suite 600
Emeryville, CA 94608
Main: 510.250.5500
Fax: 510.250.5700
www.exponential.com

To: Robert Schroeter
Senior Director, Consumer Marketing
Spirit Airlines

In light of your letter to us dated December 12, 2006 and my emails of November 20, 2006 and December 21, 2006, I felt it was necessary to clarify our expectations concerning past due amounts owing on advertising services our company provided on behalf of Spirit Airlines. These are for invoices dated 8/31/2006 (no. 007419), 9/30/2006 (no. 007676), and 11/30/2006 (no. 007940), in the total amount of $47,867.59 (copies of the invoices are attached to this letter)

The services in question were performed by Tribal Fusion/Exponential under the terms of an agreement in effect since 2004 with Eisner Interactive (a copy of which is attached to this letter.) According to the terms of those agreements, and consistent with our understanding in fact, Eisner was acting as agent for Spirit Airlines as the disclosed principal. Under these agreements and under the law of agent/principal, Tribal Fusion/Exponential's remedy for non-payment is directly against the principal, Spirit Air. Accordingly, Tribal Fusion has a claim directly against Spirit Air for the invoiced amounts owing.

At this time we are asking that Spirit Airlines clear this obligation by making payment to Exponential of the overdue amount of $47,867.59. If Spirit Air makes payment of the full amount claimed by Eisner to Carrollton Bank, you are plainly at risk of having to pay a second time directly to Exponential.

We assume Spirit Airlines can assert available defenses or right of offset under your contract with Eisner, to avoid any alleged obligation to pay Eisner (or its secured creditor, Carrollton Bank) the amounts owed to Exponential on this transaction. Eisner/Carrollton Bank should receive only that net amount Eisner was expecting to realize on these transactions. There should be no additional loss to Spirit Airlines, beyond the total amount you were scheduled to pay on the transactions.

Should you have any questions concerning this matter, please do not hesitate to contact me either via email at michael.farrar@exponential.com or phone at 510-250-5586.

Regards,

Mike Farrar
Director of Finance

EXHIBIT E

Dockets.Justia.com

Invoice	007419
Date	8/31/2006
Page	1

Tribal Fusion
2200 Powell Street
Suite 600
Emeryville CA 94608

TRIBAL fusion

Bill To:

Eisner Interactive
Attn: The Finance Department
509 S. Exeter Street
Baltimore MD 21202

Invoice Description:

Advertising For AUGUST 2006
Impressions are Base on Mediaplex Numbers
Advertiser Name: Spirit Airlines
Campaign Dates: 08/01/2006 - 08/31/2006
Billing Period: 08/01/2006 - 08/31/2006

Insertion order #	Customer ID	Salesperson ID	Payment Terms
	EISNERI		Due On Receipt

Contracted Impressions (000s)	Impressions Delivered (000s)	Description	CPM	Amount
1,731,500	1,818,606	728x90 Leaderboards in Custom Channel	$5.00	$8,657.50
1,731,552	1,837,003	120x600 Skyscrapers in Custom Channel	$5.00	$8,657.76
1,043,888	1,072,348	300x250 Large Rectangles in Custom Channel	$5.75	$6,002.36
147,267	171,070	468x60 Banners + Pop Unders in RON	$11.44	$1,684.73
			Total	$25,002.35

Please Remit Payment to:
Tribal Fusion, Inc
Dept 33785
P.O. Box 39000
San Francisco, CA 94139

Tax ID: 94-3370688
Contact Phone # (510) 250-5542
Contact Email: billing@tribalfusion.com

Sent

Invoice #	007940
Date	11/30/2006
Page	1

Tribal Fusion
2200 Powell Street
Suite 600
Emeryville CA 94608

TRIBAL fusion

Bill To:

Eisner Interactive
Attn: The Finance Department
509 S. Exeter Street
Baltimore MD 21202

Invoice Description:

Advertising For NOVEMBER 2006
Insertion Order: 7045 - May Sale Plan
Advertiser Name: Spirit Airlines
Agency: Eisner Interactive
Campaign Dates: 11/01/2006 - 11/10/2006
Billing Period: 11/01/2006 - 11/10/2006

Insertion order #	Customer ID	Salesperson ID	Payment Terms
	EISNERI		Net 30

Contracted Impressions (000s)	Impressions Delivered (000s)	Description	CPM	Amount
500,000	158,028	728x90 Leaderboards in Custom Channel	$5.00	$790.14
500,000	161,104	120x600 Skyscrapers in Custom Channel	$5.00	$805.52
434,783	142,053	300x250 Large Rectangles in Custom Channel	$5.75	$816.80
1,162,791	380,151	728x90 Leaderboards in RON	$2.15	$817.32
1,162,791	380,638	120x600 Skyscrapers in RON	$2.15	$818.37
769,231	251,413	300x250 Large Rectangles in RON	$3.25	$817.09
			Total	$4,865.24

Please Remit Payment to:

Wire Transfer: Account#: 0297349763; Routing#: 121000248; SWIFT BIC: WFBIUS6S; Wells Fargo Bank 420 Montgomery Street, San Francisco, CA 94104 USA

ACH: Wells Fargo Bank; Account#: 0297349763; ABA#: 121042882

Check: Please mail checks to Tribal Fusion, Dept 33785, P.O. Box 39000, San Francisco, CA 94139

Tax ID: 94-3370688; Contact Phone # (510) 250-5542; Contact Email: billing@tribalfusion.com

Invoice	007676
Date	9/30/2006
Page	1

TRIBAL fusion

Tribal Fusion
2200 Powell Street
Suite 600
Emeryville CA 94608

Bill To:
Eisner Interactive
Attn: The Finance Department
509 S. Exeter Street
Baltimore MD 21202

Invoice Description:
Advertising For SEPTEMBER 2006
Impressions are Base on Mediaplex Numbers
IO: 7045 - May Sale Plan
Advertiser Name: Spirit Airlines
Billing Period: 09/01/2006 - 09/30/2006

Insertion order #	Customer ID	Salesperson ID	Payment Terms
	EISNERI		NET 30

Contracted Impressions ('000s)	Impressions Delivered ('000s)	Description	CPM	Amount
1,200,000	1,275,616	120x600 Skyscrapers In Custom Channel	$5.00	$6,000.00
1,043,478	1,109,313	300x250 Large Rectangles In Custom Channel	$5.75	$6,000.00
1,200,000	1,250,594	728x90 Leaderboards In Custom Channel	$5.00	$6,000.00
			Total	$18,000.00

Please Remit Payment to:
Tribal Fusion, Inc
Dept 33785
P.O. Box 39000
San Francisco, CA 94139

Tax ID: 94-3370688
Contact Phone # (510) 250-5542
Contact Email: billing@tribalfusion.com

EXHIBIT

F

tabbies

AOL
Outstanding Balances Owed by Spirit Airlines

Item Date	Due Date	Item Number	Original Amount	Open Amount	Contract Num	Days Past Due	Advertiser Name
11/21/2006	12/21/2006	212495	$30,000.00	$30,000.00	9014268	21	AOL Advertising Insertion order Eisner Communications Advertiser: Spirit Airlines Term: 7/5/06 - 6/30/07 October 2006 activity capped at $30,000 6,081,752 impressions @ $5.00 CPM = $30,408.76
11/20/2006	12/20/2006	212365	$5,567.42	$5,567.42	9015772	22	Advertiser: Spirit Airlines Opportunity: (S) Spirit November 2006 Contract Term: 11/06 to 11/06 Advertising Flight On: Travel AOL REF# 9015772 DART# 2074738 CSR 111906 FE REV V# 3 Replaces invoice # 211564
10/20/2006	11/19/2006	210380	$20,000.00	$20,000.00	9014268	53	AOL Advertising Insertion Order Eisner Communications Advertiser: Spirit Airlines Term: 7/5/06 - 6/30/07 September 2006 activity 4,070,298 @ $ 5.00 CPM capped at $20,000 for September 2006
9/22/2006	10/22/2006	208942	$35,000.00	$35,000.00	9014268	81	AOL Advertising Insertion Order Eisner Communications Advertiser: Spirit Airlines Term: 7/5/06 - 6/30/07 August 2006 activity 7,146,712 impressions @ $ 5.00 CPM capped at $35,000.00 for August 06
8/16/2006	9/15/2006	206429	$19,551.67	$19,551.67	9014268	118	AOL Advertising Insertion Order Eisner Communications Advertiser: Spirit Airlines Term: 7/5/06 - 6/30/07 July 2006 Activity 3,910,334 impressions @ CPM of $5.00 CSR081406AM

EXHIBIT F

AOL
Outstanding Balances Owed by Spirit Airlines

6/6/2006	7/6/2006	202692	$25,000.00	$25,000.00	9013358	189	Advertiser: Spirit Airlines Opportunity: (S) Spirit June 2006 GEO Sale Contract Term: 06/06 to 06/06 Advertising Flight On: AOL CityGuide, MapQuest AOLREF# 9013358 DART# 1920313 BR 06/05/06 DT Invoice 1 of 1
5/9/2006	6/8/2006	201187	$30,000.00	$30,000.00	9012983	217	Advertiser: Spirit Airlines_USH Opportunity: (S) Spirit May 2006 GEO Sale Contract Term: 05/06 to 05/06 Advertising Flight On: MapQuest, Travel AOLREF# 9012983 DART# 1888074 BR 05/08/06 DT Invoice 1 of 1
4/20/2006	5/20/2006	200271	$24,000.00	$24,000.00	9012683	236	Advertiser: Spirit Airlines Opportunity: (S) April 2006 GEO Sale Contract Term: 04/06 to 04/06 Advertising Flight On: MapQuest, Travel News & Information AOLREF# 9012683 DART# 1872910 BR 04/19/06 DT Invoice 1 of 1
4/7/2006	5/7/2006	199573	$23,500.00	$23,500.00	9012442	249	Advertiser: Spirit Airlines Opportunity: (S) Spirit April Sale Contract Term: 04/06 to 04/06 Advertising Flight On: MapQuest, Travel AOLREF# 9012442 DART# 1861900 BR 04/06/06 DT Invoice 1 of 1
3/9/2006	4/8/2006	197951	$23,500.09	$1,486.15	9011918	278	Advertiser: Spirit Airlines Opportunity: (S) Spirit March Sales Contract Term: 03/06 to 03/06 Advertising Flight On: MapQuest, Travel AOLREF# 9011918 DART# 1827170 BR 03/08/06 DT Invoice 1 of 1
			$236,119.18	**$214,105.24**			

EXHIBIT

G

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ROGERS, MOORE and ROGERS, LLP
Attorneys at Law

WILLIAM C. ROGERS (1921-1970)

WILLIAM C. ROGERS JR.
W. CHARLES ROGERS, III

ROBERT JAMES PARSONS, II
BRIAN N. ROGERS
M. RAMSAY BELL

SIX SOUTH CALVERT
BALTIMORE, MD 21202
(410) 727-4456
FAX (443) 524-0835

January 22, 2007

RECEIVED JAN 25 2007

Connie A. Lahn, Esq.
Fafinski Mark & Johnson, P.A.
Flagship Corporate Center
775 Prairie Center Drive, Suite 400
Eden Prairie, MN 55344

RE: Eisner Communications, Inc., Vendor
Spirit Airlines, Vendee
Carrollton Bank, Secured Creditor

Dear Ms. Lahn:

I am the attorney for the secured creditor, Carrollton Bank, in the above-captioned collection matter.

Enclosed please find a Statement of Account and copies of invoices issued by Eisner Communications, Inc. for its account with Spirit Airlines for the period from 8/2/06 through 11/7/06. These documents were assembled by Eisner for Carrollton Bank at the said Bank's request in December, 2006.

The Eisner Statement of Account reflects a Total Amount due by Spirit Airlines to Eisner of $660,697.73.

The last payment check #673577, dated October 23, 2006, was received by Eisner from Spirit in October, 2006.

Please review these enclosures on behalf of your client as soon as you are able to do so and then give me a call to discuss payment of the same to Carrollton Bank, as secured creditor of Eisner.

I have also requested that my client contact Eisner and secure for you a list of printers, outside contractors, etc.

EXHIBIT G

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that Eisner contracted with on Spirit's behalf so that you can contact the same and determine what amounts, if any, Spirit owes to such third-party contractors.

Please feel free to call if you have any questions or problems regarding this matter.

Very truly yours,

Robert J. Parsons, II

Robert J. Parsons, II

RJP,II/cmd
Enclosures

Case 1:07-cv-00341-SLR Document 56-3 Filed 05/29/2007 Page 11 of 59

12/18/2006

EISNER COMMUNICATIONS
ACCOUNTS RECEIVABLE

SPIRIT AIRLINES

Invoice Date	Invoice Number	Job Number	Description	Amount
08/02/06	20379	6607	Service Fee	26,400.00
08/02/06	20381	6620	Marketplace Window Hosting	710.00
08/18/06	20491	6870	March 2006 - Red Light Special	(422.00)
10/03/06	20802	7402	TravelZoo Newsflash September	14,025.00
10/03/06	20803	7382	October 2006 Media Plan	279,958.00
10/03/06	20805	7363	Forward to a Friend	1,360.00
10/13/06	20849	6607	Service Fee	26,400.00
10/19/06	20884	6620	Marketplace Window Hosting	710.00
10/30/06	20970	7444	November 2006 Media Plan	279,217.88
10/30/06	20971	6607	Service Fee	26,400.00
10/31/06	20975	6620	Marketplace Window Hosting	710.00
11/01/06	20987	6846	Spirit March Baseline	12,452.41
11/01/06	20988	7045	May 2006 Sale	4,560.38
11/01/06	20990	7096	June 2006 Baseline	16,678.77
11/01/06	20992	7180	Default Ads	363.97
11/07/06	21013	6971	April 2006 - Sale Part 1	(12,887.92)
11/07/06	21014	7033	May 2006 Baseline	(5,355.26)
11/07/06	21015	7097	June 2006 Sale	(10,583.50)
			Totals	660,697.73

NOTE: Last payment check # 673577 dated 10/23/06.

eisner communications

Spirit Airlines
Attention: Accounting: Maria Ramirez
2800 Executive Way
Miramar, FL 33025

Invoice : 20379
Date : 8/2/2006

INVOICE

Job Number: **006607** Spirit Airlines Service Fee

August Service Fee $26,400.00

Invoice Total: **$26,400.00**

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eisner communications

Invoice

Spirit Airlines
Attention: Accounting: Maria Ramirez
2800 Executive Way
Miramar, FL 33025

Invoice : 20381
Date : 8/2/2006

Job Number: 6620 Marketplace Window Hosting/ Rackspace **Budget Code:** 60870-64100

Description	Amount
August Hosting	$710.00

Invoice Total: **$710.00**

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rackspace MANAGED HOSTING

P.O. Box 671337
Dallas, TX 75267-1337
U.S.A.

0620 Spend
9/8/6

Customer Number:	32235
Invoice Number:	SP393590
Invoice Date:	09/01/06
Invoice Currency:	USD ($)

Amount Due: $ 1,420.00
Due Upon Receipt

Eisner Interactive
Steven Gladstone
509 S. Exeter
Baltimore, MD 21202
UNITED STATES

Please detach here and return top portion with payment

INVOICE

Page 1

Account Summary — **Customer Number: 32235**

Eisner Interactive
Steven Gladstone
509 S. Exeter
Baltimore, MD 21202
UNITED STATES

Previous Balance	$ 710.00
Payments & Credits	$ 0.00
Other Charges & Invoices	$ 0.00
This Invoice SP393590	$ 710.00
Total Account Balance Due	**$ 1,420.00**

Current Invoice Charges — **Invoice Number: SP393590**

Billing Cycle: 09/01/06 - 09/30/06

Invoice Date: 09/01/06

	Qty	Units	Unit Price	Total
September Hosting Fee (Including September bandwidth subscription) Server Number 76362	1	Month	$ 710.00	$ 710.00
			Subtotal	**$710.00**
			Sales Tax	$ 0.00
			Current Invoice Charges	$ 710.00

During the month of September, take advantage of our FREE Advanced Reporting & Monitoring Bundle (with an annual value of $1980) when you have a net addition to your contract or when you renew your current Rackspace contract. Throughout your entire tenure as a Rackspace customer you will receive both an Enhanced Monitoring tool - based on the complexity of your configuration - and Urchin Web Analytics Software for free.
Your Account Manager or Business Development Consultant will assist you with contract renewal options, which may include this offer or other upgrades: 1-800-961-4454.
****
Your Account Information is now available on-line. To view your invoice for the September billing cycle and verify your address visit http://my.rackspace.com/billing.php

Tax Payer Identification Number
74-2900680

Registered office: 2 Longwalk Road, Stockley Park, Uxbridge, UB11 1 BA
Registered in England No.3897010
VAT Registration No. GB 843 4735 17

eisner communications

Invoice

Attention: Accounting: Maria Ramirez
Spirit Airlines
2800 Executive Way
Miramar, FL 33025

Invoice # : 20491
Date : 8/18/2006
Page : 1

Job #: 006870 *March 2006 - Red Light Specials Part*

Description	**Amount**
Online Media Plan	-422.00
Invoice Total:	**-422.00**

Credit Spirit ... (20491)

Client pd 20491 as a debit to CK# 673191 so created a manual invoice # 422.00

Invoice

Attention: Accounting: Maria Ramirez
Spirit Airlines
2800 Executive Way
Miramar, FL 33025

Invoice: 20802
Date : 10/3/2006
Page : 1

COPY

Job #: 007402 *Travel Zoo Newsflash '06*

Description	Amount
Online Media Plan	14,025.00
Invoice Total:	**$14,025.00**

#b 7403
(P)
10/9/6

Travelzoo Inc.
P.O. Box 391330
Mountain View, CA 94039-1330

TRAVELZOO®

Phone Number (650) 943-2410
Fax Number (650) 943-2433
e-mail: accounting@travelzoo-inc.com

Sold To: Eisner Interactive, Inc.
509 S. Exeter Street
Baltimore, MD 21202

Attn: Kirsten Ellison

Number:	IN14945
Page:	1
Date:	9/25/2006

PO #	Customer No.	Insertion Order #	Terms Code
	EISNER-01	16892.A	NET30

Item No.	Description	Quantity	Unit Price	Amount
NEWSFLASH	210,000 Newsflash E-mails (Central Florida region) 50% OFF Promotion	105,000	0.055	5,775.00
NEWSFLASH	150,000 Newsflash E-mails (South Florida region) 50% OFF Promotion	75,000	0.055	4,125.00
NEWSFLASH	150,000 Newsflash E-mails (Michigan region) 50% OFF Promotion	75,000	0.055	4,125.00

Comments: Spirit Airlines Advertising 9/25/06

Due Date	Amount Due
10/25/2006	14,025.00

Remit To:

Travelzoo Inc.
PO Box 391330
Mountain View, CA 94039-1330

Total amount	14,025.00
Payment received	0.00
Amount due (in USD)	14,025.00

Federal Tax I.D. #36-4415727

Invoice

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Invoice

Attention: Accounting: Maria Ramirez
Spirit Airlines
2800 Executive Way
Miramar, FL 33025

Invoice # : 20803-0
Date : 10/3/2006
Page : 1

COPY

Job #:* *007382 *October 2006 Media Plan* ***Comp #:* *01*** *October 2006 Media Plan*

Description	**Amount**
Campaign Tracking & Analysis	270,540.00
Online Media Plan	9,418.00

Invoice Total: **279,958.00**

Case 1:07-cv-00341-SLR Document 56-3 Filed 05/29/2007 Page 19 of 59

COPY

Invoice

Attention: Accounting: Maria Ramirez
Spirit Airlines
2800 Executive Way
Miramar, FL 33025

Invoice:	20805
Date :	10/3/2006
Page :	1

Job #:* *007363 *Forward To A Friend*

Description	**Amount**
Web Design / Development	1,360.00
Invoice Total:	**$1,360.00**

eisner communications

INVOICE

Spirit Airlines
Attention: Accounting: Maria Ramirez
2800 Executive Way
Miramar, FL 33025

Invoice: 20849
Date: 10/13/2006

Job Number:* *006607 Spirit Airlines Service Fee

Description	**Amount**
October '06 Service Fee	$26,400.00

Invoice Total: **$26,400.00**

eisner communications

INVOICE

Spirit Airlines
Attention: Accounting: Maria Ramirez
2800 Executive Way
Miramar, FL 33025

Invoice: 20884
Date: 10/19/2006

Job Number: *006620 Marketplace Window Hosting—Rackspace*

Budget Code: 60870-64100

Description	**Amount**
October '06 Hosting	$710.00

Invoice Total: **$710.00**

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eisner communications

INVOICE

Spirit Airlines
2800 Executive Way
Miramar, FL 33025

Attention: Accounting: Maria Ramirez

Invoice #: 20970
Date : 10/30/2006
Page : 1

Job Number: ***007444 November 2006 Media Plan***

Description	**Amount**
Media Buyer	279,217.88

Invoice Total: $279,217.88

eisner communications

INVOICE

Spirit Airlines
2800 Executive Way
Miramar, FL 33025

Attention: Accounting: Maria Ramirez

Invoice #: 20971
Date : 10/30/2006
Page : 1

Job Number: ***006607 Spirit Airlines Service Fee***

Description	**Amount**
Service Fee	26,400.00

Invoice Total: $26,400.00

eisner communications

INVOICE

Spirit Airlines
2800 Executive Way
Miramar, FL 33025

Attention: Accounting: Maria Ramirez

Invoice #: 20975
Date : 10/31/2006
Page : 1

Job Number: ***006620 Marketplace Window Hosting -***

Description	**Amount**
Hosting- RackSpace- November	710.00

Invoice Total:	**$710.00**

eisner communications

INVOICE

Spirit Airlines
2800 Executive Way
Miramar, FL 33025

Attention: Accounting: Maria Ramirez

Invoice #: 20987
Date : 11/1/2006
Page : 1

Job Number: 006846 ***Spirit March Baseline***

Description	**Amount**
Project Management	12,452.41

Invoice Total: $12,452.41

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eisner communications

INVOICE

Spirit Airlines
2800 Executive Way
Miramar, FL 33025

Attention: Accounting: Maria Ramirez

Invoice #: 20988
Date : 11/1/2006
Page : 1

Job Number: 007045 ***May 2006 Sale***

Description	**Amount**
Project Management	4,560.38

Invoice Total: $4,560.38

eisner communications

INVOICE

Spirit Airlines
2800 Executive Way
Miramar, FL 33025

Attention: Accounting: Maria Ramirez

Invoice #:	20990
Date :	11/1/2006
Page :	1

Job Number: 007096 ***June 2006 Baseline***

Description	**Amount**
Project Management	16,678.77

Invoice Total:	**$16,678.77**

509 South Exeter Street | Baltimore, Maryland 21202 | 410-685-3390 PH | 410-685-0387 FX | eisner-communications.com

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eisner communications

INVOICE

Spirit Airlines
2800 Executive Way
Miramar, FL 33025

Attention: Accounting: Maria Ramirez

Invoice #: 20992-0
Date : 11/1/2006
Page : 1

Job Number: 007180 ***Default Ads***

Description	**Amount**
Photography/Art	363.97

Invoice Total: **$363.97**

EXHIBIT

tabbies

H

Media Contacts

Property	Contact	Phone	Email	Fax
24/7 Media	Ji Kim	212.231.7229	ji.kim@247realmedia.com	212.760.1707
Advertising.com	Brian Tomesette	410.454.0381	btomesette@advertising.com	410.244.8860
AOL	Todd John	703.265.3856	toddjohn@aol.com	
Burst Media	John Babcock	(781) 852-5280	jbabcock@burstmedia.com	(781) 852-8688
CheapFlights	Denise Champagnie-Pope	+44 (0)20 7467 3553	Denise.Champagnie-Pope@cheapflights.com	+44(0)20 7034 3201
Echo Target	Greg Smith	646-274-4119	gsmith@echotarget.com	646-274-4110
LowestFare/Priceline	Toby Mckenna	203-299-8435	toby.mckenna@priceline.com	203-299-8933
Sherman's Travel	Sandy Haberman	(212) 417-9130 x114	shaberman@shermanstravel.com	212-417-9131
SideStep	Krystal Woodworth	(408) 235-1700x110	kwoodworth@sidestep.com	(408) 235-1717
SmarterLiving	Colin Quigley	(617) 886-5542	colin.quigley@smarterliving.com	(617) 886-5501
Specific Media	Mark Evans	(561) 995-8507	mevans@specificmedia.com	(775) 878-5310
TravelZoo	Jim Allen	(305) 913-3409	jallen@travelzoo-inc.com	(305) 913-3401
TripAdvisor	Brian Schuster	(781) 444-1113 x251	brian@tripadvisor.com	(781) 444-7767
Tribal Fusion	Scott Waxenberg	914-690-9665	scott.wax@tribalfusion-corp.com	443-331-0310
Undertone Network	Jeremy Wallace	(212) 685-8000 , ext. 135	jeremy@undertone-inc.com	(212) 685-8001
ValueClick	Alex Bengzon	212.471.9551	abengzon@valueclick.com	775.257.1519
Weather.com	Cathy Ryan	(770) 226-2802	cryan@weather.com	(770) 226-2753

EXHIBIT H

EXHIBIT

tabbies®

1

Hotwire.com®

REMIT TO:

Attn: Accounts Receivable Dept
Hotwire
333 Market Street, Suite 100
San Francisco CA 94105

Invoice			
NUMBER	NL1306		
DATE	24-OCT-06	PAGE	1 of 1
PURCHASE ORDER NUMBER	N/A		
OUR REFERENCE			
SALES ORDER NUMBER	[illegible]664		
CUSTOMER NUMBER	N000307	LOCATION NO.	[illegible]

Bill To:

Attn: Accounts Payable
EISNER COMMUNICATIONS
The Finance Department
509 S.Exeter Street
Baltimore MD 21202

TERMS	DUE DATE	SALESPERSON	CUSTOMER CONTACT	SHIP DATE	SHIP VIA	SHIPPING REFERENCE
30 NET	[illegible]-NOV-06	[illegible] Roberts				

ITEM NO.	Invoice	QUANTITY ORDERED	QUANTITY BACK ORD.	QUANTITY SHIPPED	TAX	UNIT PRICE	EXTENDED AMOUNT
1	East Coast	3		3		3,000.00	9,000.00

SPECIAL INSTRUCTIONS
Travel Ticker mailing date: 18-OCT-06. Please include invoice number on the copy of check.

SUBTOTAL	TAX	SHIPPING	TOTAL
9,000.00	0.00	0.00	9,000.00 Currency: USD

EXHIBIT I

EXHIBIT

tabbies

J

ROGERS, MOORE and ROGERS, LLP
Attorneys at Law

WILLIAM C. ROGERS (1921-1970)

WILLIAM C. ROGERS JR.
W. CHARLES ROGERS, III

ROBERT JAMES PARSONS, II
BRIAN N. ROGERS
M. RAMSAY BELL

SIX SOUTH CALVERT
BALTIMORE, MD 21202
(410) 727-4456
FAX (443) 524-0835

February 2, 2007

Connie A. Lahn, Esq.
Fafinski Mark & Johnson, P.A.
Flagship Corporate Center
775 Prairie Center Drive, Suite 400
Eden Prairie, MN 55344

RE: Eisner Communications, Inc., Vendor
Spirit Airlines, Vendee
Carrollton Bank, Secured Creditor

Dear Ms. Lahn:

As you are aware, I am the attorney for the secured creditor, Carrollton Bank ("Bank"), in the above-captioned collection matter.

Enclosed please find two (2) invoices recently provided to the Bank by Sara Eisner, Senior Vice President of Eisner Communications, Inc., for the account of Spirit Airlines for advertising, etc. in a total amount shown due of $18,524.70. The parties to whom these invoices are owed are reflected at the top of each invoice.

The Bank will consent to a direct full-dollar set-off of the full amount of the enclosed invoices by Spirit Airlines against the balance of $660,697.73 it owes to Eisner, now payable to Eisner's secured creditor, Carrollton Bank.

Please feel free to call if you have any questions or problems regarding this matter.

Very truly yours,

Robert J. Parsons, II

RJP,II/cmd
Enclosures

EXHIBIT J

01/29/2007 15:28 5152512494 TRAVEL_MKTG PAGE 02

Invoice

Travel Marketing Group, Inc.
5525 Meredith Suite C
Des Moines, IA 50310

Voice: (515) 251-2687
Fax: (515) 251-7424

Invoice Number: 4539

Invoice Date: 1/23/06

Page: 1

Sold To:
EISNER INTERACTIVE
509 S EXETER STREET
BALTIMORE, MD 21202

Customer ID: EISNER

Customer PO	Payment Terms	Sales Rep ID	Due Date
PAM GALEONE	Net Due		1/23/06

Description	Amount
ADVERTISING DECEMBER 2005 TRAVEL MEDIA NETWORK CLIENT: SPIRIT AIRLINES IMPRESSIONS DELIVERED: 30,629	97.96

Subtotal	97.96
Sales Tax	
Total Invoice Amount	97.96
Payment/Credit Applied	
TOTAL	97.96

Check/Credit Memo No:

01/29/2007 10:23 4082351717 SIDESTEP INC PAGE 02

Statement

SideStep, Inc.
2980 Bowers Ave.
Santa Clara, CA 95051

Date
1/29/2007

To:
Eisner Communications Attn: Accounts Payable 509 South Exetar St. Baltimore, MD 21202

Amount Due	Amount Enc.
$18,426.74	

Date	Transaction	Amount	Balance
09/30/2006	Spirit Airlines Q3-Q4 2006- INV #42109. Due 10/30/2006. Orig. Amount $10,293.25. --- Flight 228x80, 45.47 @ $10.20 = 463.79 --- Flight 180x150, 181.124 @ $10.20 = 1,847.46 --- Email weekly Specials Text Link, 1 @ $4,250.00 = 4,250.00 --- Deals Standard Text Link, 7,464 @ $0.50 = 3,732.00 --- --- Billing period 9/1/06-9/30/06	10,293.25	10,293.25
10/31/2006	INV #42408. Due 11/30/2006. Orig. Amount $8,133.49. --- Flight 228x80, 27.438 @ $10.20 = 279.87 --- Flight 180x150, 109.129 @ $10.20 = 1,113.12 --- Email weekly Specials Text Link, 1 @ $4,250.00 = 4,250.00 --- Deals Standard Text Link, 4,981 @ $0.50 = 2,490.50 --- --- Billing period 10/1/06-10/31/06	8,133.49	18,426.74

CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	Amount Due
0.00	0.00	8,133.49	0.00	10,293.25	$18,426.74

EXHIBIT

K

tabbies

ROGERS, MOORE and ROGERS, LLP

Attorneys at Law

WILLIAM C. ROGERS (1921-1970)

WILLIAM C. ROGERS JR.
W. CHARLES ROGERS, III

ROBERT JAMES PARSONS, II
BRIAN N. ROGERS
M. RAMSAY BELL

SIX SOUTH CALVERT
BALTIMORE, MD 21202
(410) 727-4456
FAX (443) 524-0835

February 8, 2007

RECEIVED FEB 12 2007

Connie A. Lahn, Esq.
Fafinski Mark & Johnson, P.A.
Flagship Corporate Center
775 Prairie Center Drive, Suite 400
Eden Prairie, MN 55344

RE: Eisner Communications, Inc., Vendor
Spirit Airlines, Vendee
Carrollton Bank, Secured Creditor

Dear Ms. Lahn:

Enclosed please find copies of a facsimile transmission sheet, demand letter, Advertising.com statement, and New York Judicial Decisions, which was received by Sara Eisner of Eisner Communications, Inc. on or about February 1, 2007. Mrs. Eisner is attempting, at the Bank's request, to locate all venders who are owed money for advertising work done for Spirit Airlines, at the request of Eisner Communications, Inc. The total amount claims as due on the Advertising.com, Inc. statement is $292,739.06. The party to whom the said statement is owed is alleged to be Advertising.com, Inc.

With respect to the legal analysis contained in the enclosed demand letter of Martin S. Cole, Esq., the secured creditor does not necessarily agree with his conclusions and Carrollton Bank feels that the results under Maryland Agency Law may be different then alleged by Mr. Cole.

Given this rather large invoice that has popped up recently, we probably should now discuss alternatives to the dollar-for-dollar set-off arrangement, earlier proposed by Carrollton Bank. Such an alternative payment mechanism would be a Complaint for Interpleader.

Please give me a call to discuss this matter further at your convenience.

Very truly yours,

Robert J. Parsons, II

Robert J. Parsons, II

RJP,II/cmd
Enclosures

EXHIBIT K

Case 1:07-cv-00341-SLR Document 56-3 Filed 05/29/2007 Page 40 of 59

MARTIN S. COLE
LAW OFFICES

67 Wall Street, 22nd Floor
New York, NY 10005-3111
Tel.: (212) 929-0606 • Fax: (212) 608-7266

VIA FACSIMILE TRANSMISSION

TRANSMIT TO: 410-625-0355

ADDRESSEE: Eisner Communications/Interactive, et al

DATE: February 1, 2007

RE: Advertising.com Inc.
v.
Eisner Communications/Interactive

OUR FILE NO.: ACHSS293CB

TOTAL NO. OF PAGES (INCLUDING THIS TRANSMITTAL PAGE): 11

REMARKS: PLEASE SEE ATTACHED.

CONFIDENTIALITY NOTE

The documents accompanying this telecopy transmission contain information from the Law Firm of Martin S. Cole which is confidential and/or legally privileged. The information is intended only for the use of the individual or entity named on this transmission sheet. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution or the taking of any action in reliance on the contents of this telecopied information is strictly prohibited. Also if you are not the intended recipient, please contact us, so as to allow us to arrange for the documents to be returned to us at no cost to you.

MARTIN S. COLE
LAW OFFICES
67 WALL STREET, 22nd FLOOR
NEW YORK, NY 10005-3111
Tel.: (212) 929-0606 Fax: (212) 608-7266

February 1, 2007

WITHOUT PREJUDICE AND FOR SETTLEMENT PURPOSES ONLY.

Eisner Communications/Interactive, et al

Via facsimile transmission to: 410-625-0355

Re: Advertising.com Inc.
v.
Eisner Communications/Interactive
Advertiser: Spirit Airlines

Our File No.: ACHSS293CB
Amount Due: $292,739.06

Gentlemen/Ladies:

I was previously in communication with your then-attorney, James B. Astrachan, Esq. However, he informs me that he does not any longer represent the Eisner entity/entities.

My client, Advertising.com, informs me it received a cryptic telephonic message from a woman, requesting certain documentation supporting my client's claim against Eisner, et al.

The woman, according to my client, did not identify herself or her company/entity/firm, but merely provided my client with this fax number (410-625-0355).

Inasmuch as there are several potential party defendants pertinent to this matter, I respectfully request that upon receipt of this communication, you contact this office, as litigation counsel for Advertising.com, Inc., and identify yourself/your entity. Alternatively, you may fax to this office your request on your letterhead.

I am enclosing, for your edification, a copy of the Decisions of the Supreme Court, Appellate Division, First Department, dated March 8, 2005 (*News America Marketing Inc. v. Lepage Bakeries Inc.*).

I represented News America Marketing Inc. (News America) with regard to the original judgment (December 2003) and through the appeal process. News America was the publisher/judgment creditor, while Lepage Bakeries Inc. (Lepage) was the advertiser.

Case 1:07-cv-00341-SLR Document 56-3 Filed 05/29/2007 Page 42 of 59

Page 2
Eisner Communications/Interactive, et al
February 1, 2007

Lepage claimed that it had paid its agent (McDonald Communications) with regard to the advertising published by News America.

McDonald Communications eventually filed a bankruptcy petition, amid claims of fraud, which were filed by Lepage and other creditors.

News America decided to proceed with litigation against the advertiser, Lepage. Judgment was obtained against Lepage in December 2003, in the amount of $132K, against a principal amount of $95K.

Lepage decided to appeal the judgment, and the enclosed Decisions of March 8, 2005, are the result of said appeal. Essentially, the Supreme Court, Appellate Division, First Department affirmed the original judgment, and further held that the advertiser (Lepage) was liable with regard to the actions of its agent (McDonald Communications), whether those actions were lawful or unlawful, and whether or not Lepage paid McDonald Communications with regard to the media insertions.

Naturally, Lepage reserved its rights with reference to pursuing the principals of McDonald Communications with regard to breach of the corporate fiduciary trust, as Lepage claimed to have paid McDonald Communications in full with regard to the specific media insertions.

Inasmuch as the Supreme Court, Appellate Division ruled in favor of my client, News America, I did not continue to follow any of the actions brought by Lepage against McDonald Communications and its principals. Accordingly, I am not privy to what transpired, if anything. However, I understand Spirit Airlines has paid Eisner with regard to the media insertions/advertising campaign that was published (via the Internet) by Adveritisng.com Inc. (my client). Hence, my client reserves the right to proceed against any and all liable parties for the entire amount due, statutory legal costs, disbursements and interest, in the event this matter is not resolved to our satisfaction.

I have been instructed to prepare to commence litigation in the next 10 – 14 days. In the event you feel this matter can be resolved during this time, I respectfully request that you immediately contact this office with the details.

In the event you are not legal counsel for Eisner and/or its principals, I respectfully request that you immediately provide me with the name, address and telephone number of Eisner's legal counsel by return telefax.

Notwithstanding the above, I am enclosing herein a statement of account pertinent to this matter. Please note the time line, especially as it pertains to Eisner "closing its doors", and especially as it relates to the dates of the outstanding and unpaid invoices.

Inasmuch as the Insertion Order/contract, Terms and Conditions, and the invoices are voluminous, it is not prudent to fax same to you. Hence, I again request that you provide me with your firm's name, address, telephone number and fax. In the event you require copies of the Insertion Order/contract (with Terms and Conditions) and the outstanding and unpaid invoices, I will proceed to send same to you via Priority Mail, or the like.

Case 1:07-cv-00341-SLR Document 56-3 Filed 05/29/2007 Page 43 of 59

In such event as I do not receive a response from you within the next ten (10) days, I will proceed as previously described and without further notice. Kindly note that I reserve the right to effectuate service of legal process via the appropriate Secretary of State, as provided by law.

Thank you in advance for your cooperation.

Very truly yours,

MARTIN S. COLE

Dictated, but not read.

MSC:dd

Advertising•com™

Statement

Date November 13, 2006

Page 1

To:

Eisner Interactive
Triste Smith
509 South Exeter Street
Baltimore, MD 21202

Send Payment To:

Advertising.com
P.O. Box 630353
Baltimore, Maryland 21263-0353

Document Number	Date	Description	Amount	Running Balance
INV17760	06/30/2006	Spirit Airlines	$ 59,867.05	$ 59,867.05
PMT012359	10/25/2006	Spirit Airlines	$ -23,620.10	$ 36,246.95
INV18171	07/31/2006	Spirit Airlines	$ 54,665.50	$ 90,912.45
INV18375	08/31/2006	Spirit Airlines	$ 84,305.72	$ 175,218.17
INV19025	09/30/2006	Spirit Airlines	$ 48,549.21	$ 223,767.38
INV19328	10/31/2006	Spirit Airlines	$ 68,971.68	$ 292,739.06
			Amount Due:	$ 292,739.06

SUPREME COURT, APPELLATE DIVISION
FIRST DEPARTMENT

MARCH 8, 2005

THE COURT ANNOUNCES THE FOLLOWING DECISIONS:

Tom, J.P., Andrias, Sullivan, Ellerin Sweeny, JJ.

4550-
4550A News America Marketing, Inc.,
Plaintiff-Respondent,

-against-

Lepage Bakeries, Inc.,
Defendant-Appellant.

Pearce & Luz, LLP, New York (Thomas [illegible]. Luz of counsel), for appellant.

Martin S. Cole, New York, for respondent.

Judgment, Supreme Court, New York County (Barbara R. Kapnick, J.), entered December 22, 2003, which awarded plaintiff damages in the total amount of $132,4[illegible]6, unanimously affirmed, without costs. Appeal from order, same court and Justice, entered on or about December 4, 2003, which granted plaintiff's motion for summary judgment, unanimously dismissed, without costs, as subsumed within the appeal from the judgment.

Defendant seeks to avoid payment of $95,645.75 for advertising materials printed by plaintiff on the ground that the disputed sum was paid to defendant's agent, nonparty McDonald

Communications, which subsequently declared bankruptcy. The advertising insert orders and invoices received by defendant from plaintiff are addressed to McDonald Communications "AS AGENT FOR Le Page Bakeries." Thus, it is clear from these documents that McDonald acted as the agent for a disclosed principal, which is responsible to make payment for goods and services purchased by its agent within the exercise of the agent's express or implied authority (*Tobron Off. Furniture Corp. v King World Prods.*, 161 AD2d 355, 356 [1990]).

The rule is firmly established that "an agent for a disclosed principal 'will not be personally bound unless there is clear and explicit evidence of the agent's intention to substitute or superadd his personal liability for, or to, that of his principal'" (*Savoy Record Co. v Cardinal Export Corp.*, 15 NY2d 1, 4 [1964], quoting *Mencher v Weiss*, 306 NY 1, 4 [1953]; *see also Yellow Book of N.Y. v DePante*, 309 AD2d 859 [2003]). There is no evidence proffered to indicate that McDonald agreed to assume defendant's liability. Defendant nonetheless seeks to elude established precedent, arguing that the custom and usage of the advertising industry has evolved to embrace the concept of "sequential liability," whereby "the agency is solely liable for payment of all media invoices if the agency has been paid for those services by the advertiser."

The issue confronting this Court is the purely legal question of whether the consequences of a default by an agent, acting for a disclosed principal, should be borne by the principal or the vendor engaged by the agent to supply goods and services to the principal. Generally, principals are liable for the acts of their agents performing within the scope of their apparent authority. As noted in *American Socy. of Mech. Engrs. v Hydrolevel Corp.* (456 US 556, 566 [1982]):

> "a principal is liable for an agent's fraud though the agent acts solely to benefit himself, if the agent acts with apparent authority. Similarly, a principal is liable for an agent's misrepresentations that cause pecuniary loss to a third party, when the agent acts within the scope of his apparent authority." (Internal citations omitted.)

To overcome the established rule that a creditor is generally constrained to seek payment only from the agent's principal (see *Stoner Broadcasting of New York v K.L. & Spitler*, 87 AD2d 909 [1982]), defendant offers the affidavit of an expert witness, who opines that the custom and usage of the advertising industry supports "sequential liability." The expert states, "Sequential liability would endorse the fact that when the advertiser pays the agency it has no further liability to the media entity."

The proffered expert testimony must be rejected on several grounds. What defendant misapprehends is that evidence of current industry practice is only "admissible to explain the meaning of terms used in any particular trade, when their meaning is material to construe the contract" (*Smith v Clews*, 114 NY 190, 193 [1889]). For example, in *Zukarov v Register.com* (304 AD2d 176, 178 [2003]), a case relied upon by defendant, the question confronting this Court was the meaning to be attributed to the term "registration" as it applied to an Internet domain name. Similarly, in *Paz v Singer Co.* (151 AD2d 234, 235-236 [1989]), we noted that a photographer who provided prints to the defendant under an express agreement was not barred from attempting to establish, "by operation of law or by virtue of the implicit understanding of the parties with respect to the custom and usage of the trade," that ownership of the negatives, as to which the contract was silent, vested in the photographer.

The matter at bar involves no contractual ambiguity or omission, only a well-settled question of law; thus, defendant's assertion that a "contract must be construed according to the custom and usage prevailing in a particular trade" (*Edison v Viva Intl.*, 70 AD2d 379, 383 [1979]) is inapt. Furthermore, the proffered testimony purports to decide a legal issue that is central to the ultimate disposition of the case. As we stated in *Singh v Kolcaj Realty Corp.* (283 AD2d 350, 351 [2001]), "Where the offered proof intrudes upon the exclusive prerogative of the court to render a ruling on a legal issue, the attempt by a [party] to arrogate to himself a judicial function under the guise of expert testimony will be rejected.'" Finally, we have previously ruled that the particular capacity in which a party functions -- either as agent or principal -- "is fundamental to the relationship of the parties and does not come within the scope of the exceptions for either explanation or supplementation permitted pursuant to the parol evidence rule (UCC 2-202)" (*Raj Jewelers v Dialuck Corp.*, 300 AD2d 124, 126 [2002]).

There is no merit to defendant's contention that summary judgment was improperly granted because its request for "documents relevant to Lepage's defense of industry custom and practice" received no response from plaintiff. Significantly, defendant not only opposed plaintiff's summary judgment motion but cross-moved for dismissal of the complaint (CPLR 3212). By doing so, defendant represented not merely that the proof of record was inadequate to warrant judgment in plaintiff's favor, but that the evidence was sufficient to require summary dismissal. The grant of summary judgment is the procedural equivalent of a trial (*Falk v Goodman*, 7 NY2d 87, 91 [1959]). By moving for accelerated judgment, a party submits the case for disposition on the record evidence, and the propriety of the court's decision will be reviewed on the basis of that same evidence. It is settled that an appellate court is bound by the record (*Block v Nelson*, 71 AD2d 509 [1979]), and, absent matter that is subject to judicial notice, review is limited to the evidence before the motion court (*Broida v Bancroft*, 103 AD2d 88, 93 [1984]; *see also Becker v City of New York*, 249 AD2d 96, 98 [1998]). As we stated in *Ritt v Lenox Hill Hosp.* (182 AD2d 560, 562 [1992]), "If a movant, in preparation of a motion for summary judgment, cannot assemble sufficient proof to dispel all questions of material fact, the motion should simply not be submitted." Having submitted an application for judgment on the record, defendant will not be heard to complain that the record was insufficient to support the disposition of its motion.

THIS CONSTITUTES THE DECISION AND ORDER OF THE SUPREME COURT, APPELLATE DIVISION, FIRST DEPARTMENT.

ENTERED: MARCH 3, 2005

Catherine O'Hagan Wolfe
CLERK

TOTAL P.11

EXHIBIT

tabbies

L

ROGERS, MOORE and ROGERS, LLP
Attorneys at Law

WILLIAM C. ROGERS (1921-1970)

WILLIAM C. ROGERS JR.
W. CHARLES ROGERS, III

ROBERT JAMES PARSONS, II
BRIAN N. ROGERS
M. RAMSAY BELL

SIX SOUTH CALVERT
BALTIMORE, MD 21202
(410) 727-4456
FAX (443) 524-0835

February 9, 2007

RECEIVED FEB 12 2007

Connie A. Lahn, Esq.
Fafinski Mark & Johnson, P.A.
Flagship Corporate Center
775 Prairie Center Drive
Suite 400
Eden Prairie, MN 55344

RE: Spirit Airlines, Inc., Vendee
Eisner Communications, Inc., Vendor
Carrollton Bank, Secured Creditor

Dear Mr. Lahn:

I am in receipt of your letter of February 8, 2007 regarding the above-captioned matter and I have reviewed same. I have discussed the same with my client, Carrollton Bank, and have been authorized by the Bank to respond to you as follows:

1. The Bank will not agree to indemnify Spirit against liability to third-party vendors hired for Spirit by Eisner, as such potential liability for each indemnification is wholly unknown and unliquidated.

2. The Bank does not consent to a direct full dollar set-off for the invoice to Spirit from Tribal Fusion in the sum of $47,867.60. This is no longer a feasible approach as other vendors have recently surfaced and the Eisner records are incomplete.

3. The Bank does not consent to a direct dollar set-off for the Hotwire.com invoice in the amount of $9,000.0 sent to Spirit for the same reasons as stated above in #2.

EXHIBIT L

Case 1:07-cv-00341-SLR Document 56-3 Filed 05/29/2007 Page 53 of 59

Connie A. Lahn, Esq.
February 9, 2007
Page Two

4. The Bank requests that Spirit Airlines, Inc. provide it with an invoice reconciliation so that the actual amount owed by Spirit to Eisner can be calculated and paid, hopefully amicably.

5. The Bank plans to continue to provide to Spirit any documentation that is given to it by Eisner regarding third-party vendor obligations concerning Spirit. The Bank cannot, of course, verify the accuracy or amount of such invoices given to it by Eisner, but will promptly forward the same to Spirit for such verification and payment or rejection thereof.

By way of suggestion to resolve this complicated matter, the Bank suggests to Spirit that it consider the idea of paying into court, state, or federal the money that is determined to be due and payable to vendors, Eisner, and/or the Bank by means of a Complaint for Interpleader. The stakeholder, Spirit, would name all vendors, etc. as party defendants, give them notice of the suit, pay the money determined to be owed into court, and require the various claimants thereto to "fight it out in court" among themselves for the money. See Fed. Rule Civ. Pro., 22 and Form 18 thereunder.

If Spirit acts so as to plead interpleader in the Federal Court here in Maryland, this law firm would provide Spirit with full logistical support to get the case filed, notice given, etc. in a cooperative effort to get this thorny issue resolved.

Please let me have your feelings and thoughts regarding the interpleader theory.

Very truly yours,

Robert J. Parsons, II

Robert J. Parsons, II

RJP,II/mme
cc: Robert A. Altieri

tabbies

EXHIBIT

M

February 28 Reconcilation

Amount	Invoice	Invoice Date	True Value	Notes
$710.00	81648020884	10/19/2006	$710.00	
$26,400.00	81648220849	10/13/2006	$26,400.00	
$1,360.00	81648320805	10/3/2006	$1,360.00	
$14,025.00	81648420802	10/3/2006	$14,025.00	
$279,958.00	81648720803	10/3/2006	$279,958.00	
$12,452.41	81969720987	11/1/2006	$12,452.41	
($10,583.50)	81969821015	11/7/2006	($10,583.50)	
$4,560.38	81969920988	11/1/2006	$4,560.38	
$710.00	81970020975	10/31/2006	$710.00	
$16,678.77	81970120990	11/1/2006	$16,678.77	
($12,887.92)	81970221013	11/7/2006	($12,887.92)	
($5,355.26)	81970321014	11/7/2006	($5,355.26)	
$279,217.88	81981620970	10/30/2006	$120,994.41	Payment through Nov 13 based on Eisner dissolving (invoice amounts outstanding beyond that date paid by Siquis)
$26,400.00	81981720971	10/30/2006	$8,800.00	Payment through Nov 10 based on Eisner dissolving (no services were rendered beyond this date)
$363.97	81981820992	11/1/2006	$363.97	
			$458,186.26	

EXHIBIT M

Case 1:07-cv-00341-SLR Document 56-3 Filed 05/29/2007 Page 56 of 59

EISNER COMMUNICATIONS	11/2/2005	245485	17376-0	9/26/2005	$5,040.00	CK	VO
EISNER COMMUNICATIONS	1/3/2006	249632	18076-0	########	$4,800.00	CK	VO
EISNER COMMUNICATIONS	1/3/2006	249632	18075-0	########	$4,800.00	CK	VO
EISNER COMMUNICATIONS	1/3/2006	249632	18151-0	12/6/2005	########	CK	VO
EISNER COMMUNICATIONS	1/3/2006	249632	18251-0	########	$9,983.00	CK	VO
EISNER COMMUNICATIONS	1/3/2006	249632	18252-0	########	########	CK	VO
EISNER COMMUNICATIONS	1/3/2006	249632	18340-0	########	########	CK	VO
EISNER COMMUNICATIONS	1/12/2006	250521	17929-0	########	########	CK	VO
EISNER COMMUNICATIONS	1/12/2006	250521	17980-0	########	$760.00	CK	VO
EISNER COMMUNICATIONS	1/12/2006	250521	18052-0	########	########	CK	VO
EISNER COMMUNICATIONS	1/12/2006	250521	18059-0	########	$2,640.00	CK	VO
EISNER COMMUNICATIONS	1/12/2006	250521	18110-0	########	########	CK	VO
EISNER COMMUNICATIONS	1/19/2006	250960	18334-0	########	########	CK	VO
EISNER COMMUNICATIONS	1/26/2006	251845	18530-0	1/6/2006	########	CK	VO
EISNER COMMUNICATIONS	1/26/2006	251845	18528-0	1/6/2006	########	CK	VO
EISNER COMMUNICATIONS	1/26/2006	251845	18512-0	1/6/2006	$460.00	CK	VO
EISNER COMMUNICATIONS	1/26/2006	251845	18506-0	1/6/2006	$460.00	CK	VO
EISNER COMMUNICATIONS	2/2/2006	252592	18418-0	1/3/2006	########	CK	VO
EISNER COMMUNICATIONS	2/9/2006	252916	18417-0	1/3/2006	$4,080.00	CK	VO
EISNER COMMUNICATIONS	2/9/2006	252916	18527-00	1/6/2006	########	CK	VO
EISNER COMMUNICATIONS	2/16/2006	253558	18740-0	1/12/2006	########	CK	VO
EISNER COMMUNICATIONS	2/23/2006	254393	18903-0	2/1/2006	$4,800.00	CK	VO
EISNER COMMUNICATIONS	2/23/2006	254393	18789-0	1/23/2006	$388.97	CK	VO
EISNER COMMUNICATIONS	2/23/2006	254393	18790-0	1/23/2006	$89.99	CK	VO
EISNER COMMUNICATIONS	2/23/2006	254393	18928-0	2/3/2006	$89.99	CK	VO
EISNER COMMUNICATIONS	2/23/2006	254393	18929-0	2/3/2006	$229.00	CK	VO
EISNER COMMUNICATIONS	2/23/2006	254393	18930-0	2/3/2006	$134.99	CK	VO
EISNER COMMUNICATIONS	3/9/2006	255213	18855-0	1/25/2006	########	CK	VO
EISNER COMMUNICATIONS	3/9/2006	255213	18851-0	1/25/2006	########	CK	VO
EISNER COMMUNICATIONS	3/9/2006	255213	18819-0	1/24/2006	########	CK	VO
EISNER COMMUNICATIONS	3/9/2006	255213	18737-0	1/11/2006	$1,042.10	CK	VO
EISNER COMMUNICATIONS	3/16/2006	256098	19034-0	2/9/2006	$460.00	CK	VO
EISNER COMMUNICATIONS	3/16/2006	256098	18927-0	2/3/2006	########	CK	VO
EISNER COMMUNICATIONS	3/16/2006	256098	18896-0	1/31/2006	########	CK	VO
EISNER COMMUNICATIONS	3/16/2006	256098	19033-0	2/9/2006	$324.96	CK	VO
EISNER COMMUNICATIONS	3/23/2006	256693	19032-0	2/9/2006	########	CK	VO
EISNER COMMUNICATIONS	4/6/2006	257898	19361-0	3/15/2006	$1,344.74	CK	VO

EISNER COMMUNICATIONS	4/6/2006	257898	19360-0	3/15/2006	$146.35	CK	VO
EISNER COMMUNICATIONS	4/6/2006	257898	19333-0	3/14/2006	$710.00	CK	VO
EISNER COMMUNICATIONS	4/6/2006	257898	19332-0	3/14/2006	$250.00	CK	VO
EISNER COMMUNICATIONS	4/13/2006	258484	19365-0	3/15/2006	########	CK	VO
EISNER COMMUNICATIONS	4/13/2006	258484	19367-0	3/15/2006	########	CK	VO
EISNER COMMUNICATIONS	4/13/2006	258484	19366-0	3/15/2006	########	CK	VO
EISNER COMMUNICATIONS	4/20/2006	259193	19401-0	3/23/2006	$250.00	CK	VO
EISNER COMMUNICATIONS	4/20/2006	259193	19399-0	3/23/2006	$8,600.00	CK	VO
EISNER COMMUNICATIONS	4/20/2006	259193	19400-0	3/23/2006	########	CK	VO
EISNER COMMUNICATIONS	4/27/2006	259665	19094-0	2/16/2006	$89.99	CK	VO
EISNER COMMUNICATIONS	4/27/2006	259665	19165	2/23/2006	########	CK	VO
EISNER COMMUNICATIONS	4/27/2006	259665	19166	2/23/2006	$224.98	CK	VO
EISNER COMMUNICATIONS	4/27/2006	259665	19188-0	2/27/2006	########	CK	VO
EISNER COMMUNICATIONS	4/27/2006	259665	19189-0	2/27/2006	########	CK	VO
EISNER COMMUNICATIONS	4/27/2006	259665	19364-0	3/15/2006	########	CK	AD
EISNER COMMUNICATIONS	4/27/2006	259665	19363-0	3/15/2006	########	CK	AD
EISNER COMMUNICATIONS	4/27/2006	259665	19362-0	3/15/2006	########	CK	AD
EISNER COMMUNICATIONS	4/27/2006	259665	19331-0	3/15/2006	########	CK	AD
EISNER COMMUNICATIONS	5/3/2006	259792	19555	4/17/2006	$710.00	CK	VO
EISNER COMMUNICATIONS	5/3/2006	259792	19556	4/17/2006	$159.00	CK	VO
EISNER COMMUNICATIONS	5/3/2006	259792	19465	3/31/2006	########	CK	VO
EISNER COMMUNICATIONS	5/3/2006	259792	19464	3/31/2006	########	CK	VO
EISNER COMMUNICATIONS	5/3/2006	259792	19460	3/29/2006	########	CK	VO
EISNER COMMUNICATIONS	5/3/2006	259792	19518	4/12/2006	########	CK	VO
EISNER COMMUNICATIONS	5/18/2006	261415	19704	5/3/2006	$159.99	CK	VO
EISNER COMMUNICATIONS	5/18/2006	261415	19703	5/3/2006	########	CK	VO
EISNER COMMUNICATIONS	5/18/2006	261415	19702	5/3/2006	########	CK	VO
EISNER COMMUNICATIONS	5/18/2006	261415	19701	5/3/2006	########	CK	VO
EISNER COMMUNICATIONS	5/18/2006	261415	19471	4/4/2006	########	CK	VO
EISNER COMMUNICATIONS	6/15/2006	665367	19894	6/1/2006	########	CK	VO
EISNER COMMUNICATIONS	6/15/2006	665367	19896	6/1/2006	########	CK	VO
EISNER COMMUNICATIONS	6/15/2006	665367	19897	6/1/2006	########	CK	VO
EISNER COMMUNICATIONS	6/15/2006	665367	19853	5/26/2006	$134.99	CK	VO
EISNER COMMUNICATIONS	6/15/2006	665367	19852	5/26/2006	$159.00	CK	VO
EISNER COMMUNICATIONS	6/15/2006	665367	19898	6/1/2006	$129.00	CK	VO
EISNER COMMUNICATIONS	7/13/2006	667723	20127	6/28/2006	########	CK	VO
EISNER COMMUNICATIONS	7/13/2006	667723	20126	6/28/2006	$710.00	CK	VO

EISNER COMMUNICATIONS	7/13/2006	667723	20125	6/28/2006	$710.00	CK	VO
EISNER COMMUNICATIONS	7/13/2006	667723	20124	6/28/2006	########	CK	VO
EISNER COMMUNICATIONS	7/13/2006	667723	20123	6/28/2006	########	CK	VO
EISNER COMMUNICATIONS	7/13/2006	667723	20121	6/28/2006	$846.97	CK	VO
EISNER COMMUNICATIONS	7/13/2006	667723	20120	6/28/2006	$1,266.93	CK	VO
EISNER COMMUNICATIONS	7/13/2006	667723	20119	6/28/2006	$124.99	CK	VO
EISNER COMMUNICATIONS	7/13/2006	667723	20118	6/28/2006	$124.99	CK	VO
EISNER COMMUNICATIONS	7/27/2006	668456	20257	7/7/2006	$140.00	CK	VO
EISNER COMMUNICATIONS	7/27/2006	668456	20255	7/7/2006	$40.00	CK	VO
EISNER COMMUNICATIONS	8/10/2006	670052	20326	7/26/2006	########	CK	VO
EISNER COMMUNICATIONS	8/10/2006	670052	20324	7/26/2006	$134.99	CK	VO
EISNER COMMUNICATIONS	8/10/2006	670052	20325	7/26/2006	$1.65	CK	VO
EISNER COMMUNICATIONS	########	673191	20422	8/10/2006	$65.24	CK	VO
EISNER COMMUNICATIONS	########	673191	20423	8/10/2006	$1,054.97	CK	VO
EISNER COMMUNICATIONS	########	673191	20424	8/10/2006	$79.99	CK	VO
EISNER COMMUNICATIONS	########	673191	20491	8/18/2006	$422.00	CK	VO
EISNER COMMUNICATIONS	########	673577	20489	8/18/2006	########	CK	AD
EISNER COMMUNICATIONS	########	673577	20487	8/18/2006	########	CK	AD
EISNER COMMUNICATIONS	########	673577	20524	8/25/2006	########	CK	VO
EISNER COMMUNICATIONS	########	673577	20582	8/31/2006	$234.97	CK	VO
EISNER COMMUNICATIONS	########	673577	20608	9/8/2006	########	CK	VO
EISNER COMMUNICATIONS	########	673577	20610	9/8/2006	$710.00	CK	VO
EISNER COMMUNICATIONS	########	673577	20425	8/10/2006	########	CK	AD
EISNER COMMUNICATIONS	########	673577	20429	8/10/2006	########	CK	AD
EISNER COMMUNICATIONS	########	673577	20432	8/10/2006	########	CK	AD
EISNER COMMUNICATIONS	########	673577	20498	8/21/2006	########	CK	AD
EISNER COMMUNICATIONS	########	673577	20495	8/18/2006	########	CK	AD
EISNER COMMUNICATIONS	########	673577	20493	8/18/2006	########	CK	AD

GRAND TOTAL PAID ########

JS 44 (Rev. 11/05)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.) **NOTICE: Attorneys MUST Indicate All Re-filed Cases Below.**

CIV - ALTONAGA

MAGISTRATE JUDGE TURNOFF

07-60399

FILED BY ___ D.C. 2007 MAR 21 AM 10:56 CLARENCE MADDOX CLERK U.S. DIST. CT. S.D. OF FLA. FT. LAUD

I. (a) PLAINTIFFS
Spirit Airlines, Inc.

(b) County of Residence of First Listed Plaintiff: Miramar, Florida
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorney's (Firm Name, Address, and Telephone Number)
Anthony J. Carriuolo, Esq., Berger Singerman, P.A.
350 East Las Olas Blvd., Suite 1000
Fort Lauderdale, Florida 33301; (954) 525-9900

DEFENDANTS
24/7 Real Media, Inc., et al.

County of Residence of First Listed Defendant: New York, New York
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT LAND INVOLVED.

Attorneys (If Known)

(d) Check County Where Action Arose: ☐ MIAMI-DADE ☐ MONROE ☑ BROWARD ☐ PALM BEACH ☐ MARTIN ☐ ST. LUCIE ☐ INDIAN RIVER ☐ OKEECHOBEE HIGHLANDS

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

☐ 1 U.S. Government Plaintiff
☑ 3 Federal Question (U.S. Government Not a Party)
☐ 2 U.S. Government Defendant
☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

0:07cv 60399-Altonaga Turnoff

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant) (For Diversity Cases Only)

	PTF	DEF		PTF	DEF
Citizen of This State	☐ 1	☐ 1	Incorporated or Principal Place of Business In This State	☐ 4	☐ 4
Citizen of Another State	☐ 2	☐ 2	Incorporated *and* Principal Place of Business In Another State	☐ 5	☐ 5
Citizen or Subject of a Foreign Country	☐ 3	☐ 3	Foreign Nation	☐ 6	☐ 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT
☐ 110 Insurance
☐ 120 Marine
☐ 130 Miller Act
☐ 140 Negotiable Instrument
☐ 150 Recovery of Overpayment & Enforcement of Judgment
☐ 151 Medicare Act
☐ 152 Recovery of Defaulted Student Loans (Excl. Veterans)
☐ 153 Recovery of Overpayment of Veteran's Benefits
☐ 160 Stockholders' Suits
☐ 190 Other Contract
☐ 195 Contract Product Liability
☐ 196 Franchise

REAL PROPERTY
☐ 210 Land Condemnation
☐ 220 Foreclosure
☐ 230 Rent Lease & Ejectment
☐ 240 Torts to Land
☐ 245 Tort Product Liability
☐ 290 All Other Real Property

TORTS

PERSONAL INJURY
☐ 310 Airplane
☐ 315 Airplane Product Liability
☐ 320 Assault, Libel & Slander
☐ 330 Federal Employers' Liability
☐ 340 Marine
☐ 345 Marine Product Liability
☐ 350 Motor Vehicle
☐ 355 Motor Vehicle Product Liability
☐ 360 Other Personal Injury

PERSONAL INJURY
☐ 362 Personal Injury - Med. Malpractice
☐ 365 Personal Injury - Product Liability
☐ 368 Asbestos Personal Injury Product Liability

PERSONAL PROPERTY
☐ 370 Other Fraud
☐ 371 Truth in Lending
☐ 380 Other Personal Property Damage
☐ 385 Property Damage Product Liability

CIVIL RIGHTS
☐ 441 Voting
☐ 442 Employment
☐ 443 Housing/ Accommodations
☐ 444 Welfare
☐ 445 Amer. w/Disabilities - Employment
☐ 446 Amer. w/Disabilities - Other
☐ 440 Other Civil Rights

PRISONER PETITIONS
☐ 510 Motions to Vacate Sentence
Habeas Corpus:
☐ 530 General
☐ 535 Death Penalty
☐ 540 Mandamus & Other
☐ 550 Civil Rights
☐ 555 Prison Condition

FORFEITURE/PENALTY
☐ 610 Agriculture
☐ 620 Other Food & Drug
☐ 625 Drug Related Seizure of Property 21 USC 881
☐ 630 Liquor Laws
☐ 640 R.R. & Truck
☐ 650 Airline Regs
☐ 660 Occupational Safety/Health
☐ 690 Other

LABOR
☐ 710 Fair Labor Standards Act
☐ 720 Labor/Mgmt. Relations
☐ 730 Labor/Mgmt.Reporting & Disclosure Act
☐ 740 Railway Labor Act
☐ 790 Other Labor Litigation
☐ 791 Empl. Ret. Inc. Security Act

BANKRUPTCY
☐ 422 Appeal 28 USC 158
☐ 423 Withdrawal 28 USC 157

PROPERTY RIGHTS
☐ 820 Copyrights
☐ 830 Patent
☐ 840 Trademark

SOCIAL SECURITY
☐ 861 HIA (1395ff)
☐ 862 Black Lung (923)
☐ 863 DIWC/DIWW (405(g))
☐ 864 SSID Title XVI
☐ 865 RSI (405(g))

FEDERAL TAX SUITS
☐ 870 Taxes (U.S. Plaintiff or Defendant)
☐ 871 IRS—Third Party 26 USC 7609

OTHER STATUTES
☐ 400 State Reapportionment
☐ 410 Antitrust
☐ 430 Banks and Banking
☐ 450 Commerce
☐ 460 Deportation
☐ 470 Racketeer Influenced and Corrupt Organizations
☐ 480 Consumer Credit
☐ 490 Cable/Sat TV
☐ 810 Selective Service
☐ 850 Securities/Commodities/ Exchange
☐ 875 Customer Challenge 12 USC 3410
☒ 890 Other Statutory Actions
☐ 891 Agricultural Acts
☐ 892 Economic Stabilization Act
☐ 893 Environmental Matters
☐ 894 Energy Allocation Act
☐ 895 Freedom of Information Act
☐ 900Appeal of Fee Determination Under Equal Access to Justice
☐ 950 Constitutionality of State Statutes

V. ORIGIN (Place an "X" in One Box Only)

☑ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Re-filed- (see VI below) ☐ 4 Reinstated or Reopened ☐ 5 Transferred from another district (specify) ☐ 6 Multidistrict Litigation ☐ 7 Appeal to District Judge from Magistrate Judgment

VI. RELATED/RE-FILED CASE(S). (See instructions second page):
a) Re-filed Case ☐ YES ☐ NO b) Related Cases ☐ YES ☐ NO
JUDGE DOCKET NUMBER

VII. CAUSE OF ACTION
Cite the U.S. Civil Statute under which you are filing and Write a Brief Statement of Cause **(Do not cite jurisdictional statutes unless diversity)**:

LENGTH OF TRIAL via _____ days estimated (for both sides to try entire case)

VIII. REQUESTED IN COMPLAINT: ☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23
DEMAND $
CHECK YES only if demanded in complaint:
JURY DEMAND: ☐ Yes ☐ No

ABOVE INFORMATION IS TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE

SIGNATURE OF ATTORNEY OF RECORD
DATE 3/20/07

FOR OFFICE USE ONLY
AMOUNT 350.00 RECEIPT # 539631 IFP